DOCUMENT RESUME

ED 284 507 HE 020 594

AUTHOR Balz, Frank
TITLE Donors to Higher Education. A Statistical Profile of Individual Giving.
INSTITUTION National Inst. of Independent Colleges and Universities, Washington, DC.
SPONS AGENCY EXXON Education Foundation, New York, N.Y.; Lilly Endowment, Inc., Indianapolis, Ind.; Prudential Foundation, Newark, N.J.
PUB DATE 87
NOTE 20p.
AVAILABLE FROM National Institute of Independent Colleges and Universities, 122 C Street, N.W., Suite 750, Washington, DC 20001 ($5.00).
PUB TYPE Statistical Data (110) -- Reports - Research/Technical (143) -- Tests/Evaluation Instruments (160)

EDRS PRICE MF01/PC01 Plus Postage.
DESCRIPTORS *Donors; Family Income; *Higher Education; Private Colleges; *Private Financial Support; Public Colleges; Questionnaires; School Surveys

ABSTRACT

Patterns of individual giving to higher education in 1984 are reported, along with the characteristics of donors. The study sample consisted of 66 private and 33 public colleges and universities. Information is presented on: the size of the gift; the income level of donors, by household adjusted gross income; level of giving of donors by whether or not they itemized their deductions in 1984; and giving by age group of donors. Findings include: individual gifts of $5,000 or more made up about one-fifth of all gifts, but accounted for 94.8% of individuals' total support of colleges and universities; donors of large gifts to the colleges and universities focused their giving on single institutions, while donors to the participating independent colleges tended to make gifts to more than one institution; higher education is a high priority for donors of gifts of $5,000 or more; individuals with household adjusted gross incomes of $200,000 or more accounted for only 10.4% of the donors, but their contributions accounted for 61.9% of the total amount given to the colleges and universities. A technical appendix on the research, the study questionnaire, and a list of participating institutions are appended. (SW)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED284507

Donors TO HIGHER EDUCATION

A Statistical Profile Of Individual Giving

Frank Balz

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

✓ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

NIICU

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

HE 020 594

© 1987 The National Institute of Independent Colleges and Universities

Additional copies of *Donors to Higher Education* are available for $5.00 each from:

The National Institute of Independent
Colleges and Universities
122 C Street, N.W.
Suite 750
Washington, D.C. 20001
202/383-5964

Funding for this study was provided by the Prudential Foundation, the Lilly Endowment, Inc., and the Exxon Education Foundation.

INTRODUCTION

Voluntary support of higher education provides a vital source of revenue for support of such programs as scholarships for talented or needy students, research activities, endowment of faculty chairs, and construction of classrooms, science laboratories, and libraries. Donations also play an important part in current operations at colleges and universities, yielding almost one-fifth of total current fund revenues for independent colleges and universities and an increasing proportion of public institutions' revenues.

According to the Council on Financial Aid to Education, total contributions to higher education reached $7.4 billion in 1985–86. Approximately 66.2 percent of this amount went to support independent colleges and universities and 33.8 percent supported public colleges and universities. Donations by individuals accounted for a majority (53.2 percent) of voluntary support at independent colleges and universities. Individuals' gifts made up more than one-third (39.5) percent of the total charitable support to public colleges and universities.

Very little information has been collected systematically which describes the characteristics of individuals who contribute to higher education and the relative level of importance higher education enjoys in these individuals' total charitable giving.

The National Institute of Independent Colleges and Universities (NIICU) has attempted to supply some additional data on charitable giving to public and independent higher education. NIICU conducted a study of charitable giving by individuals to higher education based on a sample of institutions which provided names of individual donors. These individuals then were sent a questionnaire to obtain information on charitable giving practices, as well as information on their income, net worth, and whether or not they itemized their deductions. A copy of the questionnaire is included in the Technical Appendix.

This research represents a significant step forward in the collection of data on sources of voluntary support of a particular group of institutions. These data can help play a role in enhancing our knowledge of patterns of giving by individuals and understanding the importance of such gifts to different types of colleges and universities.

SUMMARY

The purpose of this study is to collect information on patterns of individual giving to higher education and to gather data on the characteristics of donors, including information on incomes, itemizing status, and the relative importance of higher education in their overall charitable support. Highlights of the study include:

- Individual gifts of $5,000 or more made up approximately one-fifth of all gifts, but accounted for 94.8 percent of individuals' total support of colleges and universities.
- Donors of large gifts to the participating public colleges and universities in this study tended to focus their giving on single institutions, while donors to the participating independent colleges tended to make gifts to more than one institution.
- Higher education is a high priority for donors of gifts of $5,000 or more. For this group of donors to public colleges and universities, giving to higher education accounted for more than 80 percent of their total charitable support. For donors to independent colleges and universities, giving to higher education accounted for about 90 percent of their total charitable giving.
- Individuals with household adjusted gross incomes of $200,000 or more accounted for only 10.4 percent of the donors, but their contributions accounted for 61.9 percent of the total amount given to the colleges and universities participating in the survey.
- Generally, donors with higher incomes dedicated more of their charitable giving to higher education.
- More than nine out of ten of the individual respondents itemized deductions on their federal tax returns. Just 8.6 percent of higher education's donors responded that they were non-itemizers.
- The majority (61.4 percent) of higher education's donors are 50 years old or older and accounted for 87.7 percent of the total amount contributed to higher education. The largest proportion of giving (44.4 percent) is accounted for by those who are 70 years old or more.

THE STUDY

A stratified random sample of 560 colleges and universities was selected originally. Three strata were considered in drawing this sample: state, institutional control (i.e., public or independent), and level of gift support. Data obtained through the Higher Education General Information Survey (HEGIS) administered by the U.S. Department of Education's Center for Education Statistics were used to define the strata.

The first step in the selection of colleges and universities for the sample was to categorize institutions according to gift income for current operating expenses of individual institutions within each state. Although the NIICU survey includes data on gifts for all purposes, gift income for current operating expenses was used as a proxy for total gift income since there is no data base that includes gift income for all purposes for the entire population of colleges and universities in the United States. The categories of gift income were: (1) more than $5 million; (2) between $1 million and $5 million; (3) between $500,000 and $1 million; and (4) less than $500,000. Depending on the composition of institutions in an individual state (some states did not have colleges with income of more than $5 million from gifts for current operating expenses), an attempt was made to choose, within each state, four public and four independent colleges from category no. 1; three public and three independent colleges from category no. 2; two public and two independent colleges from category no. 3; and one public and one independent college from category no. 4.

However, the original attempt to develop a sample which would be valid for each state proved impossible when a significant number of institutions declined to participate in the project. Most of these reported that they were in the middle of, or about to begin, a major capital campaign and did not want to approach their donors for what might be interpreted as sensitive information. The final sample of institutions consists of 66 independent and 33 public colleges and universities.

The second stage of the sample selection process involved obtaining data from each participating institution on the number of individual donors and the aggregate amount they contributed in 1984 in three categories: donors giving (1) $5,000 or more; (2) between $100 and $5,000; and (3) less than $100. Up to 120 individuals were selected randomly from each institution's list to receive questionnaires. Up to 50 names were selected from category no. 1, and up to 35 names from each of the other two categories were selected. The final sample consists of 2,225 useable responses, for a response rate of 23 percent.

Although the questionnaire asked for information on types of gifts, i.e., cash, real property, stocks and bonds, the number of individuals who provided data on gifts other than cash was too small to make any analysis possible. Therefore, this report is based on gifts of cash only.

Additional information on the research methodology, including a list of the participating colleges and universities and a copy of the survey instrument, is in the Technical Appendix.

NOTES ON SURVEY RESULTS

On the questionnaire, individuals were asked how much they gave to all charitable organizations, to all higher education, and to the individual colleges and universities participating in this study which supplied the donors' names. Therefore, all the individuals responding to the questionnaire made contributions at least to the college or university named on the survey form, and frequently, as the following report states, made additional contributions to other colleges and universities. The questionnaire did not request any information on which colleges and universities received these additional contributions, only how much was given to higher education overall. Similarly, no information is available on which charitable organizations outside of higher education received contributions, only the dollar amount that was given.

Throughout the report, references are made to contributions to the "participating colleges and universities." This refers to the individual respondents' contributions to this group of 99 institutions. References also are made to contributions to "higher education." This includes the amount which the respondents reported that they gave to the institutions identified on the questionnaire, as well as additional contributions that they may have made to other colleges and universities.

The report also shows "average" and "median" contributions. The average is the sum of all the gifts divided by the number of gifts made. The median is an indication of the typical gift in terms of the number and amount of gifts that are made. In most cases, the average is much higher than the median because there are contributions which are large in dollar amount but few in number. Both the average and median amounts are reported to provide a more balanced picture of giving patterns, especially relating to the impact of large gifts.

Table 1 provides a summary of the survey respondents' giving levels to the institutions participating in the project, to all higher education, and to all charitable organizations.

Table 1

Respondents Giving to the Participating Colleges and Universities, to All Higher Education and to All Charities

Respondents	Donors to Public Colleges and Universities	Donors to Independent Colleges and Universities	Total
Giving to Participating Institutions:			
Average Gift	$ 4,437	$ 6,895	$ 6,095
Median Gift	$ 200	$ 200	$ 200
As a Percent of Giving to All Colleges and Universities:	68.8%	47.5%	51.3%
As a Percent of Giving to All Charities	33.7%	26.6%	28.0%
Giving to All Colleges and Universities:			
Average Gift	$ 6,407	$14,422	$11,811
Median Gift	$ 445	$ 400	$ 400
As a Percent of Giving to All Charities	49.0%	55.9%	54.5%
Giving to All Charities:			
Average Gift	$13,103	$25,793	$21,664
Median Gift	$ 2,803	$ 3,177	$ 3,000

Giving
BY SIZE OF GIFT

The importance of large gifts, defined here as $5,000 or more, is obvious from the individuals' responses in the survey. Although the largest number of individuals (40.5 percent) gave between $100 and $999 to the colleges and universities participating in the study, individuals giving $5,000 or more accounted for most of the giving (94.8 percent). The second largest group of individual respondents, those who contributed less than $100, accounted for 26.8 percent of all donors, but gave only 0.1 percent of the amount contributed. See Table 2.

There is little difference in this pattern between public and independent colleges and universities. Gifts of $5,000 or more accounted for 92.6 percent of the total amount of giving to public colleges and universities and 95.5 percent of the total amount to independent colleges and universities.

For individuals who responded that they made gifts of $5,000 or more to the colleges and universities participating in the survey, the average gift was $27,254 and the median gift was $10,000. For individuals who gave $5,000 or more to independent colleges and universities, the average gift was $30,341 and the median gift was $10,000. The same category of individuals contributed an average of $20,376 and a median gift of $10,000 to the participating public colleges and universities. See Table 3.

Individuals who made gifts of $5,000 or more to the colleges and universities participating in this study also contributed to other colleges and universities and to charities in general. Donors to the participating public colleges and universities gave largely to single institutions; about three-quarters of their gifts to higher education was made to the institutions in the survey. Their average gift to all of higher education was $27,511 and their median gift was $10,150. Higher education seems to be a high priority for their giving as their contributions to the participating colleges and universities account for more than 60 percent, and to higher education for more than 80 percent, of their total contributions to all charities. See Table 4.

Donors of $5,000 or more to the participating independent colleges and universities, on the other hand, made slightly more than half of their total contributions to higher education to the institution participating in the survey. Their average gift to higher education was $57,264 and their median gift was $11,000. Higher education was a very high priority in their charitable giving; their gifts to the participating independent colleges and universities accounted for one-half of their total charitable contributions, while their reported giving to higher education accounted for more than 90 percent of their total charitable contributions. To all charities, these donors gave an average of $61,576 and a median gift of $14,000. See Table 5.

Table 2

Distribution of Respondents and Giving, by Size of Gift

Size of Gift to Participating Institutions	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Number of Individuals	*Dollar Amount*	*Number of Individuals*	*Dollar Amount*	*Number of Individuals*	*Dollar Amount*
Less than $100	27.4%	0.2%	26.5%	0.1%	26.8%	0.1%
$100–$999	41.0	2.4	40.3	1.3	40.5	1.6
$1,000–$4,999	11.4	4.8	11.5	3.1	11.5	3.5
$5,000 or more	20.2	92.6	21.7	95.5	21.2	94.8
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 3

Respondents Giving to Participating Colleges and Universities, by Size of Gift

Size of Gift to Participating Institutions	Donors to Public Colleges and Universities			Donors to Independent Colleges and Universities			Total		
	Number of Indiv.	*Average Gift*	*Median Gift*	*Number of Indiv.*	*Average Gift*	*Median Gift*	*Number of Indiv.*	*Average Gift*	*Median Gift*
Less than $100	27.4%	$ 28	$ 25	26.5%	$ 32	$ 25	26.8%	$ 31	$ 25
$100–$999	41.0	258	200	40.3	231	165	40.5	240	180
$1,000–$4,999	11.4	1,883	1,615	11.5	1,837	1,500	11.5	1,851	1,500
$5,000 or more	20.2	20,376	10,000	21.7	30,341	10,000	21.2	27,254	10,000
TOTAL	100.0%	$ 4,437	$ 200	100.0%	$ 6,895	$ 200	100.0%	$ 6,095	$ 200

Table 4

Distribution of Respondents Giving to Higher Education, by Size of Gift

Size of Gift to Participating Institutions	Donors to Public Colleges and Universities			Donors to Independent Colleges and Universities			Total		
	Number of Indiv.	*Average Gift*	*Median Gift*	*Number of Indiv.*	*Average Gift*	*Median Gift*	*Number of Indiv.*	*Average Gift*	*Median Gift*
Less than $100	19.2%	$ 38	$ 35	18.0%	$ 40	$ 40	18.4%	$ 39	$ 40
$100-$999	44.0	319	269	43.2	297	220	43.5	304	250
$1,000-$4,999	15.1	1,950	1,525	14.4	2,067	1,700	14.6	2,023	1,638
$5,000 or more	21.7	27,511	10,150	24.4	57,264	11,000	23.5	48,332	10,500
TOTAL	100.0%	$ 6,407	$ 445	100.0%	$14,422	$ 400	100.0%	$11,811	$ 400

Table 5

Distribution of Respondents Giving to All Charities, by Size of Gift

Size of Gift to Participating Institutions	Donors to Public Colleges and Universities			Donors to Independent Colleges and Universities			Total		
	Number of Indiv.	*Average Gift*	*Median Gift*	*Number of Indiv.*	*Average Gift*	*Median Gift*	*Number of Indiv.*	*Average Gift*	*Median Gift*
Less than $100	1.7%	$ 47	$ 45	2.0%	$ 55	$ 50	1.9%	$ 53	$ 50
$100-$999	22.3	249	435	20.0	481	500	20.7	474	491
$1,000-$4,999	39.4	2,453	2,274	37.8	2,448	2,264	38.3	2,450	2,269
$5,000 or more	36.6	32,828	11,576	40.2	61,576	14,000	39.1	52,799	13,055
TOTAL	100.0%	$13,103	$ 2,803	100.0%	$25,793	$ 3,177	100.0%	$21,644	$ 3,000

Giving
BY INCOME LEVEL

Respondents with household adjusted gross incomes of $200,000 or more accounted for only 10.4 percent of the donors, but their contributions accounted for 61.9 percent of the total amount given to the colleges and universities participating in the survey. This group of donors played a larger role in giving to independent colleges and universities than to public colleges and universities. Donors to independent colleges and universities who reported having household adjusted gross incomes of $200,000 or more accounted for 11.3 percent of the respondents and comprised 70.0 percent of total giving. Donors in this income group to public colleges and universities made up 8.4 percent of the number of individuals and accounted for 34.9 percent of the total amount contributed. See Table 6.

Table 7 shows that the average gift was higher at independent colleges and universities ($6,895) than at

Table 6

Distribution of Respondents and Giving, by Household Adjusted Gross Income

Household Adjusted Gross Income	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Number of Individuals	*Dollar Amount*	*Number of Individuals*	*Dollar Amount*	*Number of Individuals*	*Dollar Amount*
Less than $20,000	5.5%	0.9%	10.5%	1.3%	8.9%	1.2%
$20,000—$29,999	12.8	1.9	11.8	0.9	12.2	1.1
$30,000—$39,999	14.5	3.0	13.7	5.6	14.0	5.0
$40,000—$49,999	16.1	3.1	11.5	2.4	13.0	2.5
$50,000—$74,999	21.0	9.3	17.5	4.7	18.6	5.8
$75,000—$99,999	11.0	25.3	9.7	3.5	10.0	8.6
$100,000—$149,999	7.4	15.1	9.4	7.0	8.7	8.9
$150,000—$199,999	3.3	6.5	4.6	4.6	4.2	5.0
$200,000 or more	8.4	34.9	11.3	70.0	10.4	61.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 7

Distribution of Respondents Giving to the Participating Colleges and Universities, by Household Adjusted Gross Income

Household Adjusted Gross Income	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Average Gift	*Median Gift*	*Average Gift*	*Median Gift*	*Average Gift*	*Median Gift*
Less than $20,000	$ 672	$ 50	$ 808	$ 75	$ 780	$ 65
$20,000—$29,999	619	100	511	100	548	100
$30,000—$39,999	874	100	2,758	100	2,122	100
$40,000—$49,999	812	100	1,380	100	1,151	100
$50,000—$74,999	1,893	250	1,813	200	1,842	200
$75,000—$99,999	9,937	500	2,406	350	5,044	400
$100,000—$149,999	8,704	4,020	5,017	1,520	6,032	2,250
$150,000—$199,999	8,477	6,300	6,651	2,000	7,118	2,750
$200,000 or more	17,704	5,490	41,557	9,000	35,274	7,500
TOTAL	$ 4,437	$ 200	$ 6,895	$ 200	$ 6,095	$ 200

public colleges and universities ($4,437). The median gift was the same ($200) at public and independent colleges and universities. Especially among respondents reporting incomes of $200,000 or more, the average gift was significantly higher to independent ($41,557) than to public ($17,704) colleges and universities. Median gift levels for this income group were $9,000 and $5,490 respectively at independent and public institutions.

At the lower income levels especially, respondents tended to give most of their contributions for higher education to the colleges and universities participating in the study. As indicated in Table 8, respondents who reported incomes of $200,000 or more gave less than one-half of their contributions to higher education to the participating colleges and universities.

Generally, donors with higher incomes gave more of their charitable giving to higher education. For donors to public colleges and universities, higher education enjoys a larger proportion (approximately 60 percent) of total charitable giving for respondents in the $75,000–$149,999 group, but giving to higher education is less than one-half of total charitable giving for individuals in the top two income categories. At independent colleges and universities, donors in the income category of $200,000 or more dedicate most (60 percent) of their total charitable giving to higher education. See Table 9.

Table 8

Distribution of Respondents Giving to Higher Education, by Household Adjusted Gross Income

Household Adjusted Gross Income	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Average Gift	*Median Gift*	*Average Gift*	*Median Gift*	*Average Gift*	*Median Gift*
Less than $20,000	$ 1,488	$ 100	$ 879	$ 100	$ 1,002	$ 100
$20,000—$29,999	675	100	614	120	635	100
$30,000—$39,999	997	200	2,921	200	2,269	200
$40,000—$49,999	999	200	1,601	250	1,359	200
$50,000—$74,999	2,150	500	2,362	300	2,285	400
$75,000—$99,999	10,286	700	3,058	1,000	5,599	785
$100,000—$149,999	9,955	4,860	8,154	3,725	8,647	4,494
$150,000—$199,999	9,370	7,800	10,028	4,000	9,859	5,282
$200,000 or more	37,485	10,980	103,148	15,000	85,715	14,463
TOTAL	$ 6,407	$ 445	$14,422	$ 400	$11,811	$ 400

Table 9

Distribution of Respondents' Giving to All Charities, by Household Adjusted Gross Income

Household Adjusted Gross Income	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Average Gift	*Median Gift*	*Average Gift*	*Median Gift*	*Average Gift*	*Median Gift*
Less than $20,000	$ 2,008	$ 513	$ 2,843	$ 1,000	$ 2,678	$ 855
$20,000—$29,999	1,720	800	2,361	1,375	2,142	1,178
$30,000—$39,999	2,584	1,509	5,077	1,550	4,233	1,540
$40,000—$49,999	3,124	2,000	3,953	2,035	3,619	2,000
$50,000—$74,999	5,378	3,238	6,298	2,782	5,963	3,000
$75,000—$99,999	16,130	5,200	7,243	4,500	10,368	4,528
$100,000—$149,999	16,264	9,256	16,002	9,642	16,074	9,642
$150,000—$199,999	21,649	18,838	22,274	15,000	22,114	15,928
$200,000 or more	82,559	32,440	172,885	44,750	149,115	40,000
TOTAL	$13,103	$ 2,803	$25,793	$ 3,177	$21,644	$ 3,000

Giving
BY ITEMIZING STATUS

More than nine out of ten respondents (91.4 percent) itemized their deductions in 1984. Just 8.6 percent of higher education's donors responded that they were non-itemizers. The ratio of itemizers to non-itemizers is nearly identical at public and independent colleges and universities. See Table 10.

As shown in Table 11, an even greater proportion of the total amount of individual giving to colleges and universities is accounted for by those who itemized their deductions. For all institutions, 97.0 percent of the amount given was from itemizers, and only 3.0 percent was from non-itemizers. At public colleges and universities, all but one percent of the dollars from individuals was given by itemizers. At independent colleges and universities, 96.6 percent of the amount of individual contributions was made by itemizers, and 3.5 percent was from non-itemizers.

Because these data are based on the status of respondents in 1984, many more individuals may become non-itemizers as a result of the Tax Reform Act of 1986. If, for example, those with household adjusted gross incomes of less than $50,000 become non-itemizers, then they will account for almost half (48.1 percent) of all donors to higher education. However, even if this happened, itemizers would still account for the lion's share of the total amount contributed to colleges and universities. Overall, 90.1 percent of all dollars contributed by individuals to colleges and universities would come from those who itemize their deductions. This applies almost equally to public colleges and universities (91.2 percent) and independent colleges and universities (89.9 percent).

From Table 12, it is evident that itemizers give to more than one college and university and that higher education is a high priority in their charitable giving, although not as high a priority as for non-itemizers.

The average gift to all participating colleges and universities by itemizers was $6,350 and the median gift was $250. Gifts by itemizers to the colleges and universities participating in the survey tended to account for one-half (49.9 percent) of their total giving to higher education and about one-quarter (26.9 percent) of their giving to all charities. Giving by itemizers to higher education accounted for a majority (54.0 percent) of the respondents' contributions to all charities.

The average gift to the participating public colleges and universities by itemizers was $4,660 and the median gift was $250. Gifts by itemizers to the public colleges and universities participating in the survey accounted for two-thirds (67.6 percent) of their total giving to higher education and about one-third (32.7 percent) of their giving to all charities. Giving by these itemizers to higher education accounted for about one-half (48.3 percent) of the respondents' contributions to all charities.

The average gift to the participating independent colleges and universities by itemizers was $7,163 and the median gift was $250. Gifts by itemizers to the independent colleges and universities participating in the survey made up 46.1 percent of their total giving to higher education and one-quarter (25.5 percent) of their giving to all charities. Giving by these itemizers to higher education accounted for 55.4 percent of the respondents' contributions to all charities.

The respondents who were non-itemizers, although making smaller gifts to higher education and charities in general, focused much more of their total charitable giving on the participating college or university in the survey and on higher education overall. This may appear to conflict with results of other surveys showing that non-itemizers generally give more to churches and other charities. The difference is accounted for because the NIICU survey focused on individuals who contributed to a college and who may have made a gift to another charity, whereas other surveys start with those who have made a charitable contribution but not necessarily to a college. The NIICU survey is based on individuals who have demonstrated some level of voluntary financial support of higher education and therefore, higher education seems to be a greater priority for them in their overall charitable giving.

The average gift to all participating colleges and universities by non-itemizers was $2,022 and the median gift was $50. Gifts by non-itemizers to all colleges and universities participating in the survey tended to account for almost all (98.3 percent) of their total giving to higher education and more than three-quarters (79.1 percent) of their giving to all charities. Giving by these non-itemizers to higher education accounted for 80.5 percent of the respondents' contributions to all charities.

As is the case for itemizers, the average gift to all participating public colleges and universities by non-itemizers is lower than the average gift to independent colleges and universities. At participating public colleges and universities, the average gift was $496 and the median gift was $50. Gifts to participating public colleges and universities accounted for 96.1 percent of total giving by non-itemizers to higher education and 46.4 percent of giving to all charities. Giving to higher education made up nearly one-half (48.3 percent) of the non-itemizing respondents' giving to all charities.

At independent colleges and universities, the average gift by non-itemizers was $2,779 and the median was $50. Gifts to those institutions surveyed comprised 98.5 percent of non-itemizers' total giving to higher education and 84.4 percent of their giving to all charities. Giving to all of higher education was 85.5 percent of the non-itemizing respondents' support of all charities.

Table 10

Distribution of Respondents, by Itemizing Status

Household Adjusted Gross Income	Donors to Public Colleges and Universities			Donors to Independent Colleges and Universities			Total		
	Itemizers	*Non-Itemizers*	*Total*	*Itemizers*	*Non-Itemizers*	*Total*	*Itemizers*	*Non-Itemizers*	*Total*
Less than $20,000	3.0%	2.6%	5.6%	6.2%	4.2%	10.4%	5.2%	3.7%	8.9%
$20,000—$29,999	9.7	3.1	12.8	9.9	2.0	11.9	9.8	2.4	12.2
$30,000—$39,999	13.1	1.4	14.6	12.1	1.6	13.7	12.5	1.5	14.0
$40,000—$49,999	14.8	1.3	16.1	11.1	0.4	11.5	12.3	0.7	13.0
$50,000—$74,999	20.8	0.1	21.0	17.2	0.3	17.5	18.4	0.2	18.6
$75,000—$99,999	10.6	0.3	10.8	9.6	0.1	9.7	9.9	0.1	10.0
$100,000—$149,999	7.4	0.0	7.4	9.4	0.0	9.4	8.8	0.0	8.8
$150,000—$199,999	3.3	0.0	3.3	4.6	0.0	4.6	4.2	0.0	4.2
$200,000 or more	8.4	0.0	8.4	11.3	0.0	11.3	10.4	0.0	10.4
TOTAL	91.2%	8.8%	100.0%	91.5%	8.6%	100.0%	91.4%	8.6%	100.0%

Note: Totals may not add due to rounding.

Table 11

Distribution of the Dollar Amount of Gifts, by Itemizing Status

Household Adjusted Gross Income	Donors to Public Colleges and Universities			Donors to Independent Colleges and Universities			Total		
	Itemizers	*Non-Itemizers*	*Total*	*Itemizers*	*Non-Itemizers*	*Total*	*Itemizers*	*Non-Itemizers*	*Total*
Less than $20,000	0.8%	0.1%	0.9%	1.2%	0.0%	1.3%	1.1%	0.0%	1.2%
$20,000—$29,999	1.8	0.1	1.9	0.8	0.1	0.9	1.0	0.1	1.1
$30,000—$39,999	3.0	0.1	3.0	2.3	3.4	5.6	2.4	2.6	5.0
$40,000—$49,999	3.1	0.0	3.1	2.4	0.0	2.4	2.5	0.0	2.5
$50,000—$74,999	9.1	0.2	9.3	4.7	0.0	4.7	5.8	0.1	5.8
$75,000—$99,999	24.6	0.7	25.3	3.5	0.0	3.5	8.4	0.2	8.6
$100,000—$149,999	15.1	0.0	15.1	7.0	0.0	7.0	8.9	0.0	8.9
$150,000—$199,999	6.5	0.0	6.5	4.6	0.0	4.6	5.0	0.0	5.0
$200,000 or more	35.0	0.0	35.0	70.1	0.0	70.1	61.9	0.0	61.8
TOTAL	99.0%	1.1%	100.0%	96.6%	3.5%	100.0%	97.0%	3.0%	100.0%

Note: Totals may not add due to rounding.

Table 12

Respondents Giving to Participating Institutions, to All Colleges and Universities, and to All Charities, by Itemizing Status

Respondents	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Itemizers	*Non-Itemizers*	*Itemizers*	*Non-Itemizers*	*Itemizers*	*Non-Itemizers*
Giving to Participating Institutions:						
Average Gift	$ 4,660	$ 496	$ 7,163	$ 2,779	$ 6,350	$ 2,022
Median Gift	250	50	250	50	250	50
As a Percent of Giving to All Colleges and Universities	67.6%	96.1%	46.1%	98.5%	49.9%	98.3%
As a Percent of Giving to All Charities	32.7%	46.4%	25.5%	84.4%	26.9%	79.1%
Giving to All Colleges and Universities:						
Average Gift	$ 6,841	$ 516	$15,443	$ 2,822	$12,644	$ 2,057
Median Gift	500	100	500	100	500	100
As a Percent of Giving to All Charities	48.3%	48.3%	55.4%	85.7%	54.0%	80.5%
Giving to All Charities:						
Average Gift	$14,171	$ 1,069	$27,849	$ 3,292	$23,405	$ 2,555
Median Gift	3,095	400	3,800	397	3,578	400

Giving
BY AGE GROUP

The majority (61.4 percent) of higher education's donors are 50 years old or older. Generally, these are individuals who are in their peak earning years and have higher proportions of disposable income. Individuals who are younger than 30, who are recent graduates and beginning to establish themselves, account for just 7.0 percent of the number of donors. See Table 13.

Individuals who are 50 years old or more account for 87.7 percent of the total amount contributed to higher education. By far, the largest proportion of giving (44.4 percent) is accounted for by those who are 70 or older.

This profile is roughly the same for donors to public and independent colleges and universities. Individuals who are 50 years old or more account for 60.5 percent of the donors and 80.5 percent of the total contributions at public colleges and universities. At independent colleges and universities, this population makes up 61.8 percent of all donors and contributes 90.0 percent of all gifts.

Table 13

Distribution of Respondents' Giving, by Age Group

Age	Donors to Public Colleges and Universities		Donors to Independent Colleges and Universities		Total	
	Number of Individuals	*Amount of Giving*	*Number of Individuals*	*Amount of Giving*	*Number of Individuals*	*Amount of Giving*
Less than 30	7.0%	4.7%	7.1%	4.6%	7.0%	4.6%
30-39	15.4	1.5	15.0	1.5	15.2	1.5
40-49	17.1	13.3	16.1	3.9	16.4	6.2
50-59	19.7	19.5	18.3	25.4	18.8	24.0
60-69	21.0	19.0	22.7	19.4	22.1	19.3
70 or more	19.8	43.0	20.8	45.2	20.5	44.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Comments

BY SURVEY RESPONDENTS

On the questionnaire, individuals were asked to offer comments on current federal tax laws and proposed changes which might affect charitable giving. The survey was distributed between November 1985 and April 1986 when tax reform proposals were frequently in the national news. Many respondents did make comments and overwhelmingly, regardless of income or giving level, these comments reflected a concern that tax incentives for charitable giving should be maintained. In concluding this report, it seems appropriate to list a selection of representative comments by individuals across the country.

We've always shared our income, whatever the amount, with not-for-profit organizations and believe they are an essential aspect of our society. Inasmuch as tax regulations reflect social policy, charitable deductions should be given to encourage this support of such vital organizations. There are many more worthy charitable 'causes' than [we have income to support], yet the tax deduction is a strong incentive.

I feel that deductions for charitable contributions should continue; if not, contributions will decline and organizations will badger Congress for money to replace lower private giving.

I feel very strongly that Congress should continue to make it attractive for contributors like ourselves, with relatively modest incomes, to make contributions—by encouragement through deductions or otherwise.

Charitable giving must be promoted! The cost of education today would be astronomical otherwise. Even the federal government has to understand this. As a parent of five—all of whom opted for college—I couldn't possibly handle the actual *cost of education today.*

The bulk of my giving is to [my] church. Without a tax break, giving to colleges would probably be out.

If the ruling should pass requiring contributors to pay capital gains tax on investments donated, that would decrease our giving to all charities, as we plan to use that method even more in the future.

I am certain that others like myself are strongly motivated to increase the size of their gifts to colleges and other charitable entities by the present tax laws which permit gifts of appreciated property. Colleges would experience a sizeable decline in charitable gifts if the law is changed to eliminate or reduce this feature of the law.

I would like to see economic incentives remain for charitable contributions to educational, religious, and humanitarian institutions. We will still give regardless of changes, but we can give more with better tax advantages.

In some years, I have given appreciated securities and I was encouraged to do so by the existing tax laws.

Our tax system works because we use incentives to direct funds to segments of the economy that most need it.

TECHNICAL APPENDIX

By Arthur D. Kirsch, Ph.D.
Professor, Department of Statistics
The George Washington University
Consultant to NIICU
June 1987

This study was designed to provide descriptive information about donors to higher education to members of the higher education and policy making communities. The original sample of institutions was stratified on three variables. Random samples were selected within each of the final strata. The variables of stratification were:

1. By state
2. By type (two-year, four-year) and by control (public, independent)
3. By the level of gifts used for current operating expenses based on data reported by institution on the Higher Education General Information Survey (HEGIS). The categories were:
   1 = Less than $500,000.
   2 = $500,000–$999,999.
   3 = $1,000,000–$4,999,999.
   4 = $5,000,000 and over.

Roughly proportional samples were taken within each stratum, except that states with a small number of colleges and universities had slightly oversampled cells and those states with a very large number of schools had their selection undersampled. The smallest samples drawn were from Delaware and Wyoming, with only three 3 institutions selected, and from Alaska and North Dakota, both with four. The largest samples were: 21 in Pennsylvania and in Texas, 22 in California, and 24 in New York.

Unfortunately, the response rates by institutions were exceptionally low in many states, and there were 13 states where no colleges or universities participated in the survey. Of the original 560 institutions selected to be part of the sample, 99 colleges and universities participated.

With this level of non-participation, it is not possible to maintain that this study still has the necessary characteristics of a probability-based sample or that it could be used to project accurate estimates of total giving within acceptable confidence intervals. However, it is still a very useful data base from which much information can be derived about relationships among items.

Within each institution, three categories of giving were established. The lowest giving category was highly undersampled, while the highest category was greatly oversampled. Overall, the level of response varied within schools, from about 14 percent to about 50 percent. Response rates also varied greatly by the category of giving. However, there are sufficient data to provide ratio estimates within colleges and universities, which should allow for a more stable estimation at the institutional level. An example follows.

Let N_h = Population in giving category from a university's records reported to NIICU.
n_h = Original sample.
n'_h = Final sample.
X_h = Total dollars in category in population.
x_h = Total dollars in category in sample.
y_h = Sample value in category.
$\hat{Y}_h$ = Estimates of total in category.

Size of individual gift: 1 = Under $100.
2 = $100–$4,999.
3 = $5,000 and over.

1. Sample Independent University

Overall return rate: 27 of 120 surveyed (22.5%).

Category	N_h	n_h	n'_h	X_h	x_h
1	16,554	35	7	$ 433,069	$ 155
2	3,063	35	15	$ 725,469	$ 3,430
3	52	50	5	$5,286,760	$74,635

The only way to use these data is to assume the relationships between variables for those responding is the same as for those not responding. This is an assumption that may not be accurate for the donors of large gifts, in particular. But before a discussion of the ratio estimations, it is useful to examine these data in further detail so that there is an understanding of the potential biases in using the estimates.

Looking at the 52 donors in category three who gave a total of $5,286,760, these individuals would have to give an "average" gift of $101,686. Yet none of the five respondents in n'_3 approached this average. Their gifts were: $6,000; $7,800; $10,000; $23,735; and $26,500.

Thus, large gifts are badly underrepresented in this sample institution. However, the ratio estimates will still add stability, and enhance the usefulness of the data. The ratio estimation would be as follows:

$$\hat{Y} = \sum \hat{Y}_h = \sum \frac{X_h}{x_h} = (\Sigma y_h)$$

$$= \frac{433,069}{155} (\Sigma y_1) = 279.40 (\Sigma y_1)$$

$$+ \frac{725,469}{3,430} (\Sigma y_2) = 211.5 (\Sigma y_2)$$

$$+ \frac{5,286,760}{74,635} (\Sigma y_3) = 70.8 (\Sigma y_3)$$

If, for example, we wanted the estimate of the total amount of charitable contributions made by those giving to this particular university, we would first find:

Σy_1 for the 7 respondents in the smallest category.
Σy_2 for the 15 respondents in the middle category.
Σy_3 for the 5 respondents in the highest category.

Σy_1 = $18,262 y_2 = $64,868 y_3 = $134,683

Thus $\hat{Y}$ = $51,024,028 + 13,719,582 + 9,535,556
= $74,279,166 estimated total giving to all charities by this university's donors.

Table A-1. Characteristics of the Sample Colleges and Universities Compared with All Colleges and Universities

Category: Gifts used for Current Operating Expenses	Public	Independent	Total
1: Less than $500,000			
Number of Institutions in Population	1,255	765	2,020
Amount of Gifts Used for Current Operating Expenses	$ 65,878,569	$ 148,238,087	$ 214,116,656
Number of Institutions in Original Sample	47	63	110
Number of Participating Institutions in Final Sample	4	7	11
Individual Giving to Sample Institution	$ 29,510	$ 289,490	$ 319,000
Individual Giving to All Higher Education	$ 45,172	$ 322,715	$ 367,887
2: $500,000—$999,000			
Number of Institutions in Population	76	418	494
Amount of Gifts Used for Current Operating Expenses	$ 52,737,545	$ 298,330,693	$ 351,068,238
Number of Institutions in Original Sample	49	86	135
Number of Participating Institutions in Final Sample	7	14	21
Individual Giving to Sample Institution	$ 61,698	$ 1,046,844	$ 1,108,542
Individual Giving to All Higher Education	$ 83,836	$ 1,424,096	$ 1,507,932
3: $1,000,000—$4,999,999			
Number of Institutions in Population	114	359	473
Amount of Gifts Used for Current Operating Expenses	$ 281,672,395	$ 652,909,296	$ 934,581,691
Number of Institutions in Original Sample	81	112	193
Number of Participating Institutions in Final Sample	10	24	34
Individual Giving to Sample Institution	$ 1,458,263	$ 4,466,548	$ 5,924,811
Individual Giving to All Higher Education	$ 1,767,993	$ 7,039,728	$ 8,807,721
4: $5,000,000 or more			
Number of Institutions in Population	66	68	134
Amount of Gifts Used for Current Operating Expenses	$ 877,803,114	$1,183,332,869	$2,061,135,983
Number of Institutions in Original Sample	62	55	117
Number of Participating Institutions in Final Sample	12	21	33
Individual Giving to Sample Institution	$ 1,679,333	$ 4,687,349	$ 6,366,682
Individual Giving to All Higher Education	$ 2,765,348	$ 13,017,465	$ 15,782,813
TOTAL			
Number of Institutions in Population	1,511	1,610	3,121
Amount of Gifts Used for Current Operating Expenses	$1,278,092,623	$2,282,810,945	$3,560,902,568
Number of Institutions in Original Sample	239	316	555
Number of Participating Institutions in Final Sample	33	66	99
Individual Giving to Sample Institution	$ 3,228,804	$ 10,490,231	$ 13,719,035
Individual Giving to All Higher Education	$ 4,662,349	$ 21,804,004	$ 26,466,353

Notes: Data on Institutions in the population and the amount of gifts used for current operating expenses are from HEGIS, FY1981, Center for Education Statistics, U.S. Department of Education.

Table A-2. Distribution of Individual Donations, 1984

Size of Individual Gift	Public Colleges and Universities		Independent Colleges and Universities		All Colleges and Universities	
	% of Total No. of Gifts	*% of Total Amount of Gifts*	*% of Total No. of Gifts*	*% of Total Amount of Gifts*	*% of Total No. of Gifts*	*% of Total Amount of Gifts*
Less than $100	75.8%	7.2%	69.0%	3.8%	72.3%	5.0%
$100—$4,999	23.4	28.2	30.1	19.2	26.8	22.3
$5,000 or more	0.8	64.6	0.9	77.0	0.9	72.7
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Note: These data are based on responses from 212 colleges and universities of which 99 eventually participated in the project. The data include all individual donors and may differ from the results from the sample respondents because of proportionally lower response rates from donors of large gifts.

Dear Supporter of Higher Education:

As we evalute the impact of proposed public policies, we in the Congress very often depend upon the efforts of private research organizations to provide information and analysis. This practice is especially valuable when the Congress is considering changes in the federal tax system.

The organizations that represent the nation's colleges and universities have initiated a carefully coordinated effort to obtain some very important information which will allow them to analyze the potential impact of various tax reform proposals on charitable donations to higher education.

To accomplish this worthy task, your immediate help is needed in completing the enclosed CONFIDENTIAL questionnaire and returning it in the enclosed postage-paid envelope. No government agency is involved in this data collection project and no participating individual can or will be identified. It is COMPLETELY CONFIDENTIAL.

We support the effort of the higher education organizations to gather this information, and urge you to return your completed questionnaire within two (2) weeks so that your answers can help to inform our decisions about the treatment of charitable donations in the tax reform legislation.

The success of this project depends upon your willingness to respond, and we thank you for doing so as fully and swiftly as you can.

Sincerely,

Sen. Robert T. Stafford
Chairman
Senate Subcommittee on Education,
Arts, and the Humanities

Rep. William D. Ford
Chairman
House Subcommittee on
Postsecondary Education

Sponsoring Organizations

American Association of Community and Junior Colleges • American Association of State Colleges and Universities • American Council on Education • Association of American Universities • National Institute of Independent Colleges and Universities • National Association of State Universities and Land-Grant Colleges

CHARITABLE CONTRIBUTIONS

1. What was the total amount of your charitable contributions (to all organizations) in 1984? $_____

   a. How much of this amount was in cash/checks? $_____

   b. How much of this amount was in a form other than cash/checks?
   Stocks and bonds $_____
   Real estate $_____
   Collectibles/Other $_____

   c. OPTIONAL. What was the original cost or tax basis of your contribution(s) in Question 1(b)? If you do not know, please leave blank and go to Question 2.
   Stocks and bonds $_____
   Real estate $_____
   Collectibles/Other $_____

CHARITABLE CONTRIBUTIONS TO COLLEGES AND UNIVERSITIES

2. What was the total amount of your charitable contributions to ALL colleges and universities in 1984? $_____

   a. How much of this amount was in cash/checks? $_____

   b. How much of this was in a form other than cash/checks?
   Stocks and bonds $_____
   Real estate $_____
   Collectibles/Other $_____

   c. OPTIONAL. What was the original cost or tax basis of your contribution(s) in Question 2(b)? If you do not know, please leave blank and go to Question 3.
   Stocks and bonds $_____
   Real estate $_____
   Collectibles/Other $_____

3. What was the total amount of your charitable contributions to (name of participating college or university) in 1984? $_____

   a. How much of this amount was in cash/checks? $_____

   b. How much of this amount was in a form other than cash/checks?
   Stocks and bonds $_____
   Real estate $_____
   Collectibles/Other $_____

   c. OPTIONAL. What was the original cost or tax basis of your contribution(s) in Question 3(b)? If you do not know, please leave blank and go to Question 4.
   Stocks and bonds $_____
   Real estate $_____
   Collectibles/Other $_____

RESPONDENT CLASSIFICATION

These last few questions are for classification purposes only. Your answers will be combined with others and will not be reported individually.

4. What is your age? _____

5. What is your state of legal residence? _____

6. If married, did you file a joint Federal income tax return in 1984?
   yes _____
   no _____
   not married _____

7. Did you itemize your deductions on your 1984 Federal income tax return?
   yes _____
   no _____

8. Which of the following ranges represents your household adjusted gross income (AGI) in 1984?
   Less than $20,000 _____
   $20,000–$29,999 _____
   $30,000–$39,999 _____
   $40,000–$49,999 _____
   $50,000–$74,999 _____
   $75,000–$99,999 _____
   $100,000–$149,999 _____
   $150,000–$199,999 _____
   More than $200,000 _____

9. Which of the following ranges represents your household net worth in 1984?
   Less than $100,000 _____
   $100,000–$249,999 _____
   $250,000–$499,999 _____
   $500,000–$999,999 _____
   $1,000,000–$2,999,999 _____
   More than $3,000,000 _____

Thank you.

We welcome your comments on this survey and/or your thoughts about current federal tax laws and proposed changes as they pertain to charitable giving.

STUDY PARTICIPANTS

Public Colleges and Universities

Auburn University	*(Alabama)*
Clemson University	*(South Carolina)*
Cleveland State University	*(Ohio)*
College of William & Mary	*(Virginia)*
Colorado School of Mines	*(Colorado)*
East Carolina University	*(North Carolina)*
Eastern Illinois University	*(Illinois)*
Eastern Kentucky University	*(Kentucky)*
Eastern Michigan University	*(Michigan)*
Tennessee State University	*(Tennessee)*
Fayetteville State University	*(North Carolina)*
Fitchburgh State College	*(Massachusetts)*
Georgia State University	*(Georgia)*
Iowa State University	*(Iowa)*
Kansas State University	*(Kansas)*
Michigan State University	*(Michigan)*
University of Houston	*(Texas)*
North Carolina State University	*(North Carolina)*
St. Tech Inst at Knoxville	*(Tennessee)*
University of North Carolina	*(North Carolina)*
University of Southern Maine	*(Maine)*
University of Arkansas	*(Arkansas)*
University of Illinois	*(Illinois)*
University of Minnesota	*(Minnesota)*
University of Missouri	*(Missouri)*
University of Nevada	*(Nevada)*
University of Rhode Island	*(Rhode Island)*
University of Tennessee, Knoxville	*(Tennessee)*
University of Tennessee, Memphis	*(Tennessee)*
University of Utah	*(Utah)*
University of Vermont	*(Vermont)*
West Virginia University	*(West Virginia)*
Western Carolina University	*(North Carolina University)*

Independent Colleges and Universities

Albion College	*(Michigan)*
Albright College	*(Pennsylvania)*
Arnegie-Mellon University	*(Pennsylvania)*
Baldwin-Wallace College	*(Ohio)*
Beaver College	*(Pennsylvania)*
Belhaven College	*(Mississippi)*
Bennington College	*(Vermont)*
Bethany College	*(West Virginia)*
Bethany Lutheran College	*(Minnesota)*
Case Western Reserve University	*(Ohio)*
Catholic University	*(District of Columbia)*
Columbia Union College	*(Maryland)*
Duquesne University	*(Pennsylvania)*
Emory University	*(Georgia)*
Fairfield University	*(Connecticut)*
Furman University	*(South Carolina)*
Gallaudet University	*(District of Columbia)*
Gannon University	*(Pennsylvania)*
Gardner-Webb College	*(North Carolina)*
George Washington University	*(District of Columbia)*
Georgetown College	*(Kentucky)*
Georgetown University	*(District of Columbia)*
Illinois Benedictine College	*(Illinois)*
Jamestown College	*(North Dakota)*
John Carroll University	*(Ohio)*
Lehigh University	*(Pennsylvania)*
Lincoln Memorial University	*(Tennessee)*
Luther College	*(Iowa)*
Medical College of Wisconsin	*(Wisconsin)*
Mercer University	*(Georgia)*
Mercy College of Detroit	*(Michigan)*
New York Medical College	*(New York)*
Northeastern University	*(Massachusetts)*
Norwich University	*(Vermont)*
Occidental College	*(California)*
College of St. Thomas	*(Minnesota)*
Concordia College	*(Nebraska)*
Ouachita Baptist University	*(Arkansas)*
Southern Baptist Seminary	*(Kentucky)*
Paine College	*(Georgia)*
Princeton University	*(New Jersey)*
Reformed Theological Seminary	*(Mississippi)*
Rensselaer Polytechnic	*(New York)*
Saint Louis University	*(Missouri)*
Saint Mary College	*(Kansas)*
Salem College	*(West Virginia)*
Salve Regina	*(Rhode Island)*
Santa Clara University	*(California)*
Seton Hall University	*(New Jersey)*
Southwestern College	*(Arizona)*
Spring Arbor College	*(Minnesota)*
Spring Hill College	*(Alabama)*
Swarthmore College	*(Pennsylvania)*
Texas Christian University	*(Texas)*
Trevecca Nazarene College	*(Tennessee)*
Tri-State University	*(Indiana)*
Tufts University	*(Massachusetts)*
University of Dallas	*(Texas)*
University of Dayton	*(Ohio)*
University of Denver	*(Colorado)*
University of Richmond	*(Virginia)*
Wake Forest University	*(North Carolina)*
Wilmington College	*(Ohio)*
Worcester Polytechnic Institute	*(Massachusetts)*
Xavier University	*(Louisiana)*
Yale University	*(Connecticut)*